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THE AMERICAN INSTITUTE OF ACCOUNTANTS  
COLLEGE ACCOUNTING TESTING PROGRAM

Bulletin No. 8

RESULTS OF  
THE FALL, 1949, COLLEGE ACCOUNTING TESTING PROGRAM  
IN NINETY-SIX COLLEGES

Prepared by  
Committee on Selection of Personnel  
21 Audubon Avenue  
New York 32, N. Y.  
January, 1950

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## CONTENTS

	Page
I. INTRODUCTION. . . . .	1
II. SUMMARY OF TEST RESULTS . . . . .	3
III. DISTRIBUTIONS OF TEST SCORES IN INDIVIDUAL COLLEGES . . . . .	8
IV. PLACEMENT FUNCTION OF THE COLLEGE ACCOUNTING TESTING PROGRAM . . . . .	18

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## INTRODUCTION

The fourth fall College Accounting Testing Program was carried on during the fall semester of 1949. The previous fall testing programs were summarized in Bulletins Nos. 1, 4, and 6, published by the Committee on Selection of Personnel.

As in the preceding fall programs, the Orientation Test was stressed, although the Achievement Tests were made available to colleges desiring to use them, and the Strong blank was recommended for use at any time during the year. Since the Orientation Test is designed to measure general aptitude for the field of accounting, it is particularly useful at the beginning of the year, especially with students just starting the study of accounting.

The charges for the tests were the same as those for the fall of 1948 and spring of 1949. For the Orientation Test and each of the Achievement Tests, the cost to the colleges was 15 cents a student for the use of the test material and 10 cents for the scoring and reporting services. In the case of the Strong blank, the cost was 10 cents for the test booklet and \$1.70 for the scoring and reporting service, with a reduction in charge for scoring on quantities of twenty-five or more blanks. Local scoring was allowed on all tests except the Achievement Test, Level II. The accuracy of all local scoring was checked in the project office before the test results were used in the norms. Every effort was made to keep the costs to the colleges as low as possible and still provide sufficient funds to operate the project. It is hoped that as the volume of use of the tests in the colleges increases the project will become self-supporting even at these nominal rates.

The names of the colleges participating in this testing program are listed at the beginning of the bulletin. The list includes ninety-six colleges as compared with twenty-nine colleges in the fall of 1946, fifty in 1947, and sixty-three in 1948. There has been a steady increase in the number of participating institutions, although the number of tests used has not grown appreciably. However, an increase in the use of the tests probably could not be expected, for, in the beginning phases of the project, the test materials were supplied free, whereas a charge has been made for them during the last two years. The total number of tests administered in connection with this project in the fall of 1949 was 14,545. This number was nearly the same as the number used in 1948 and was slightly less than the number of tests given in the fall of 1947.

The proportion of tests scored in the project office this fall was a little larger than the proportion in the fall of 1948 and considerably larger than that in 1947. Sixty-seven per cent, or approximately two-thirds, of the tests were scored by the project office and about one-third were scored locally. The project office was able to give rapid service on the tests sent in for scoring. The average time required for scoring and preparing a typewritten report of the results was less than a week, and where colleges indicated an urgent need for their results some reports were made within one or two days after the tests arrived in New York.

The experience of various colleges that have been participating in the accounting testing program since the beginning of this project indicates the desirability of regular, systematic use of these tests in each fall and spring program. Different forms of the Orientation Test may be given to a student each year as he progresses through his accounting course. The Level I Achievement Test may be used near the end of the first full year of the study of accounting and another form may be given after two years of study. The Achievement Test, Level II, should be given during the student's senior year. The Strong blank may be administered at the time he enters the study of accounting to obtain information regarding his occupational interests, and it may be administered again shortly before graduation to discover changes in interests. Thus, through the use of this battery of tests, it is possible to obtain a large amount of information that can serve as an objective basis for the guidance and finally for the vocational placement of the individual student.





## II

### SUMMARY OF TEST RESULTS

The summary distributions of the verbal, quantitative and total scores on the Orientation Test, form C made by first-year and by second- and third-year students of accounting combined are shown in Table I. Form C of the Orientation Test was used extensively this fall with first-year students of accounting. It was administered to more than 8000 first-year students, but was given to relatively few second- and third-year students. Several colleges continued using forms A and B with their students and the results of these administrations are shown in Table II.

The broken lines across the distributions in Table I represent the medians for the spring, 1949 use of this test. This test was not released until the spring program of 1949; hence comparable medians for a fall administration are not available. As expected, the spring medians fall somewhat higher than the fall medians. There is one noticeable exception, however, and that is with the quantitative scores for the combined second- and third-year students. A reversal from the expected pattern is found. Possibly the smaller number of cases at this level of study makes the results less reliable. It should be borne in mind that Table I shows the distributions for a combined group in the case of the second- and third-year students, while the medians from the spring program represent second-year students only. The two groups were combined this fall because they were so similar statistically that separate distributions were not warranted.

The broken lines across the distributions in Table II represent fall medians from the 1948 program. These medians from the two programs are much closer together than are the medians in Table I. Again, an exception is found with the quantitative results in the case of form B. The 1948 fall median is noticeably higher than the 1949 fall median. Results from previous administrations of these two forms has shown that form B of the Orientation Test is a little easier than form A. Again, this finding is borne out in the results of the use of these two forms this fall.

The range of scores for these two tests is slightly smaller this fall than was the case in the 1948 fall program. The Orientation Test, however, continues to show extremely wide variability in aptitude among college students beginning the study of accounting.

Tables III and IV present the results of the fairly limited use of the Achievement Tests. The broken lines across the distributions represent medians from the spring, 1949 program. In all cases the medians this fall are a good deal higher than the medians found during the spring. Except for the Achievement Test, Level I, form A, the number of cases involved is fairly small.

TABLE I

SUMMARY DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM C BY FIRST-YEAR,  
AND SECOND- AND THIRD-YEAR STUDENTS OF ACCOUNTING, FALL, 1949

Verbal			Quantitative			Total		
Score	1st. yr.	2nd-3rd yrs.	Score	1st yr.	2nd-3rd. yrs.	Score	1st yr.	2nd-3rd. yrs.
99-100						128-130		
96						124		
93			30	1		120		
90			29	2		116		
87			28	6	1	112		
84			27	9		108		
81			26	21	2	104		
78			25	31	7	100		
75			24	52	11	96	1	
72	1		23	79	12	92	1	
69	1		22	90	7	88	4	
66	4		21	134	19	84	7	
63	3	1	20	190	34	80	11	4
60	12	2	19	254	42	76	17	11
57	17	5	18	301	39	72	50	13
54	35	11	17	280	52	68	94	18
51	51	17	16	415	45	64	146	24
48	98	14	15	458	51	60	247	30
45	180	28	14	528	59	56	358	59
42	309	32	13	597	54	52	529	69
39	416	62	12	607	44	48	687	70
36	602	58	11	574	25	44	860	98
33	754	70	10	622	20	40	917	67
30	956	95	9	571	24	36	989	59
27	1005	80	8	567	20	32	913	46
24	952	55	7	502	11	28	837	18
21	889	34	6	427	6	24	704	17
18	770	26	5	331	14	20	500	5
15	588	12	4	269	4	16	304	
12	426	5	3	235	3	12	194	1
9	217	2	2	144	2	8	74	
6	136		1	87	1	4	18	
3	35		0	85		0-3	7	
0-2	12							
Total	8469	609		8469	609		8469	609
Q3	34.5	40.0		15.4	18.6		48.2	56.5
Md	27.6	32.9		11.7	15.3		38.8	47.7
Q1	20.7	27.7		8.1	12.5		29.5	40.4
Range	0-74	10-65		0-30	1-28		0-98	12-82
10%ile	15.1	22.4		5.1	9.0		22.0	33.7
90%ile	41.0	46.8		19.1	20.9		57.0	65.5

--- Median, spring, 1949.

TABLE II

SUMMARY DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORMS A AND B,  
BY FIRST YEAR STUDENTS OF ACCOUNTING, FALL, 1949

Verbal			Quantitative			Total		
Score	Form A	Form B	Score	Form A	Form B	Score	Form A	Form B
99-100						128-130		
96						124		
93						120		
90		1	30		1	116		
87	3	2	29		10	112	1	4
84	2	6	28		5	108		4
81		10	27	2	5	104	2	7
78	2	10	26		17	100	2	10
75	5	15	25	4	20	96	4	17
72	6	22	24	7	30	92	4	31
69	5	26	23	8	31	88	10	21
66	8	37	22	10	32	84	7	38
63	12	40	21	15	52	80	12	67
60	9	58	20	19	55	76	9	54
57	16	68	19	18	68	72	22	79
54	25	72	18	25	63	68	24	83
51	15	68	17	29	67	64	29	83
48	28	92	16	24	81	60	37	88
45	28	97	15	31	72	56	36	116
42	34	89	14	43	91	52	39	99
39	34	87	13	36	80	48	44	108
36	40	94	12	38	81	44	49	93
33	34	82	11	31	82	40	41	81
30	49	79	10	34	75	36	39	61
27	36	63	9	37	74	32	33	47
24	37	49	8	32	62	28	28	44
21	30	47	7	15	38	24	23	29
18	33	32	6	20	40	20	17	21
15	18	20	5	12	28	16	18	10
12	13	15	4	15	23	12	4	10
9	13	14	3	13	12	8	6	7
6	7	13	2	8	6	4	5	2
3	1	4	1	8	9			
0-2	2	2	0	11	4	0-3		
Total	545	1314		545	1314		545	1314
Q3	48.0	55.6		17.0	19.0		62.9	72.2
Md	36.0	43.9		13.0	14.5		48.9	57.6
Q1	25.6	32.6		9.1	10.4		36.2	44.6
Range	2-89	0-90		0-27	0-30		4-113	5-115
10%ile	18.0	23.0		5.0	7.2		24.8	32.7
90%ile	59.5	65.8		20.6	22.6		75.4	84.1

--- Median, fall, 1948.

TABLE III

DISTRIBUTIONS OF TOTAL SCORES MADE BY FIRST YEAR STUDENTS OF ACCOUNTING  
ON ACHIEVEMENT TEST, LEVEL I, FORMS A AND B

Score	Form A	Score	Form B
		177-178	
		176	
		172	
		168	1
		164	
		160	
120		156	1
117		152	1
114		148	1
111	1	144	
108	1	140	1
105		136	3
102	3	132	5
99	6	128	5
96	4	124	7
93	9	120	10
90	11	116	7
87	16	112	7
84	20	108	21
81	21	104	7
78	17	100	20
75	38	96	12
72	37	92	12
69	32	88	11
66	35	84	24
63	41	80	7
60	52	76	8
57	31	72	9
54	36	68	11
51	37	64	13
48	25	60	6
45	37	56	3
42	17	52	5
39	15	48	3
36	14	44	2
33	18	40	1
30	10	36	2
27	10	32	2
24	10	28	
21	8	24	
18	7	20	
15	5	16	
12		12	
9	3	8	
6		4	
3	1	0-3	
0-2	1		
Total	629	Total	228
Q3	74.2	Q3	110.5
Md	61.7	Md	94.3
Q1	48.2	Q1	76.0
Range	2-113	Range	32-168
10%ile	34.3	10%ile	63.2
90%ile	85.2	90%ile	125.3

TABLE IV

DISTRIBUTIONS OF TOTAL SCORES MADE BY SENIORS IN ACCOUNTING  
ON ACHIEVEMENT TEST, LEVEL II, FORMS B AND C

Score	Form B	Score	Form C
150			
147			
144			
141			
138			
135			
132			
129			
126			
123	1		
120	2		
117	1		
114	4		
111	6		
108	7		
105	9		
102	12		
99	8		
96	5		
93	4		
90	15		
87	8		
84	10	56	
81	10	54	
78	7	52	
75	4	50	1
72	6	48	
69	9	46	
66	8	44	1
63	5	42	2
60	11	40	1
57	2	38	5
54	5	36	6
51	7	34	9
48	2	32	11
45	2	30	14
42	2	28	10
39	3	26	16
36	1	24	11
33		22	10
30	2	20	18
27		18	11
24		16	15
21		14	15
18		12	6
15		10	4
12		8	5
9		6	5
6		4	3
3		2	2
0-2		0-1	2
Total	178	Total	183
Q3	101.1	Q3	31.2
Md	84.9	Md	23.1
Q1	66.9	Q1	16.5
Range	31-124	Range	0-50
10%ile	53.5	10%ile	10.7
90%ile	109.4	90%ile	35.5

----- Median, spring, 1949.

### III

#### DISTRIBUTIONS OF TEST SCORES IN INDIVIDUAL COLLEGES

Distributions of total scores of first-year and second-year students in accounting on form C of the Orientation Test, arranged according to colleges, are shown in Tables V and VI. Distributions for the smaller number of colleges using forms A and B of the Orientation Test with their first-year students are shown in Tables VII and VIII. Tables IX and X give the distributions for colleges using the Achievement Tests, Level I, forms A and B and Tables XI and XII show the distributions for colleges giving the Achievement Tests, Level II, forms B and C to their graduating senior students.

The numbers across the top of the charts are code numbers identifying the individual colleges. Each college has been advised of its code number.

As in preceding reports of this kind, the medians and the first and third quartiles for the total distributions are indicated by the broken lines running horizontally across each chart. The median total score for each college is shown by the short horizontal line to the right of the distribution, and the range of the middle 50 per cent of the scores is indicated by the vertical line parallel to the distribution.

It will be noticed that while there is a wide difference between the medians for the first colleges and the last colleges, there is, at the same time, a great deal of overlapping of distributions. For instance, in each of the colleges number 50 and 54 the top student has obtained a score of 72, which is a point or two higher than was obtained by any student in colleges number 4, 5 or 6. Although there are wide differences in medians for these schools, there are individual students in each who show great promise and who should be given the best training that can be provided.

So far as the project office can determine, the distributions for the individual colleges represent complete class groups, or practically complete groups in nearly all cases. All colleges were urged either to test all students at a given level or to advise the project office where selection took place so that unrepresentative groups could be excluded from the norms and the comparative charts. Of the forty-five replies received to this question (out of seventy-two requested) 69 per cent administered the tests on a required basis; in 9 per cent of the cases the testings were on a voluntary basis but more than 90 per cent in each classification were tested; 15 per cent of the testings were on a voluntary basis with less than 90 per cent of each classification reached, but the examiners indicated that the testings were representative; 3 per cent of the testings were voluntary and no indication was made as to whether the groups tested were representative or not. It is felt that, on the basis of the trends indicated above, a satisfactory sampling of the various groups has been made.





TABLE V

DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM C BY FIRST-YEAR STUDENTS OF ACCOUNTING IN FIFTY-SIX COLLEGES

[illegible]



TABLE VI

DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM C  
BY SECOND-YEAR STUDENTS OF ACCOUNTING IN SIX COLLEGES

	2	16	26	20	46	24	
128-130							128-130
124							124
120							120
116							116
112							112
108							108
104							104
100							100
96							96
92							92
88							88
84							84
80	1			1			80
76	2	2	1				76
72		2	2		1		72
68	2	2	2		1		68
64	2	1	1		1		64
60	2		1		1	1	60
56	3	1	3	1		1	56
52	2	7	3	1	1	2	52
48	3	2	8			2	48
44	4	4	6	2	2		44
40	2	1	5	1	2	4	40
36		2	3	3	3	2	36
32	1		1		1		32
28		1	1		1		28
24							24
20						1	20
16							16
12							12
8							8
4							4
0-3							0-3
Total	24	25	37	9	14	13	Total
Q3	66.0	67.0	57.0				Q3
Md	56.0	53.4	49.3	45.0	44.0	43.5	Md
Q1	47.0	46.3	43.4				Q1
Range	35-80	31-79	29-78	37-81	30-72	23-60	Range

Distributions of less than five cases were excluded.

TABLE VII

DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM A  
BY FIRST-YEAR STUDENTS OF ACCOUNTING IN FOUR COLLEGES

	57	58	59	60	
128-130					128-130
124					124
120					120
116					116
112	1				112
108					108
104	2				104
100	2				100
96	3	1			96
92	4				92
88	9	1			88
84	7				84
80	9	2		1	80
76	6	2		1	76
72	21		1		72
68	21	3			68
64	26	1	1	1	64
60	31	2	1	3	60
56	29	4	1	2	56
52	26	3	2	8	52
48	35	4	1	4	48
44	38	7	1	3	44
40	33	4	1	3	40
36	29	3	2	5	36
32	19	3	1	10	32
28	16	5	2	5	28
24	18	1	1	3	24
20	9	3	2	3	20
16	11	2		5	16
12	4				12
8	5		1		8
4	5				4
0-3					0-3
Total	419	51	18	57	Total
Q3	65.0	59.3	55.0	52.9	Q3
Md	50.6	46.6	40.0	38.0	Md
Q1	38.4	34.3	29.0	30.6	Q1
Range	4-113	16-99	9-74	16-83	Range

TABLE VIII

DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM B  
BY FIRST-YEAR STUDENTS OF ACCOUNTING IN SEVEN COLLEGES

	61	62	63	64	65	66	60	
128-130								128-130
124								124
120								120
116								116
112	4							112
108	3		1					108
104	6		1					104
100	9		1					100
96	14	3						96
92	23	2	1	1	1		3	92
88	17	1	1		2			88
84	31	4	2		1			84
80	56	9	2					80
76	42	7	2		2		1	76
72	59	8	6	2	2		2	72
68	64	12	3		2		2	68
64	58	17	1	4	2		1	64
60	66	14	1	2	2	2	1	60
56	71	31	4	1	5	1	3	56
52	61	18	4	4	5		4	52
48	56	29	4	5	6	3	5	48
44	43	26	6	2	12	1	3	44
40	43	20	7	2	6	2	1	40
36	22	18	7		8	2	4	36
32	12	15	3	2	6	3	6	32
28	8	13	6	4	5	2	6	28
24	3	5	8	4	5	1	3	24
20	4	3		4	5	1	4	20
16	1	1	1	2	5			16
12	3		3	1	2		1	12
8	1			1	3		2	8
4		1					1	4
0-3								0-3
Total	783	257	75	41	87	18	53	Total
Q3	76.9	63.6	69.7	55.8	53.8	50.0	55.8	Q3
Md	63.7	51.7	45.7	45.0	43.0	40.0	39.5	Md
Q1	52.0	41.7	33.0	26.3	29.4	32.7	29.5	Q1
Range	8-115	5-99	12-109	8-93	8-95	22-62	6-95	Range

TABLE IX

DISTRIBUTIONS OF SCORES MADE ON ACHIEVEMENT TEST, LEVEL I, FORM A  
BY FIRST-YEAR STUDENTS OF ACCOUNTING IN NINE COLLEGES

	67	6	58	61	24	8	68	59	57	
120										120
117										117
114										114
111	1									111
108						1				108
105										105
102	2			1						102
99	2		1	2		1				99
96		1		3						96
93		3		3		2			1	93
90	3		1	5		1			1	90
87	2	2	2	6		2	2			87
84	4	1		10		3	1		1	84
81	2		1	11		2	2		1	81
78	1	1		8		4	3			78
75	7	6	2	16	1	1	2			75
72	4	3	2	17	1	5		1		72
69	2	1	2	18	1	3	1		4	69
66	1			21	1	10		1	1	66
63	3	1	2	16	1	8	4	1	3	63
60	1	5	2	29	1	7	2	1	2	60
57	1	1		11		9	2		3	57
54	1		1	14	2	9	4			54
51		1		17		7	2	1	2	51
48				7	1	3	1		5	48
45	1	1	1	7		9	5		2	45
42	2			2		2	2	1	3	42
39			1	2		3	2		2	39
36				2		3	2		3	36
33		1		3	1	2	1	1	3	33
30	1			2		4		1		30
27				1		5	1			27
24				1	2	3	2		1	24
21				2		1			1	21
18				2				1		18
15							1		1	15
12										12
9						1				9
6										6
3							1			3
0-2				1						0-2
Total	41	28	18	240	12	111	43	9	40	Total
Q3	86.8	82.5	82.5	75.9		68.2	69.8		65.0	Q3
Md	76.5	75.0	72.0	66.1	58.5	58.2	55.1	52.5	50.4	Md
Q1	66.8	61.8	62.3	56.4		46.3	43.1		40.5	Q1
Range	31-113	33-97	40-99	2-103	24-75	10-110	4-87	20-73	16-93	Range

TABLE X

DISTRIBUTIONS OF SCORES MADE ON ACHIEVEMENT TEST, LEVEL I, FORM B  
BY FIRST-YEAR STUDENTS OF ACCOUNTING IN FOUR COLLEGES

	22	12	21	16	
177-178					177-178
176					176
172					172
168					168
164					164
160					160
156					156
152			1		152
148	1				148
144					144
140	1				140
136	1	1	1		136
132	2	1	2		132
128		3	1		128
124	3	3	1		124
120	4	1	5		120
116	5	1	1		116
112	3	2	2		112
108	9		11	1	108
104	3	1	2	1	104
100	8	2	8	1	100
96	4	1	7		96
92	2	2	7		92
88	5	2	4		88
84	9	3	9	3	84
80	3		3	1	80
76	2	1	4		76
72	3		6		72
68	2	2	6	1	68
64	4	2	7		64
60	1	1	2	1	60
56	1	1	1		56
52	2	1	2		52
48		1	1		48
44	1	1			44
40				1	40
36	1		1		36
32			2		32
28					28
24					24
20					20
16					16
12					12
8					8
4					4
0-3					0-3
Total	80	33	97	10	Total
Q3	112.0	123.0	108.3		Q3
Md	100.0	95.0	92.3	85.3	Md
Q1	84.0	70.5	73.5		Q1
Range	37-149	47-136	32-152	40-109	Range



TABLE XI

DISTRIBUTIONS OF SCORES MADE ON ACHIEVEMENT TEST, LEVEL II, FORM B  
BY SENIORS IN ACCOUNTING IN FIVE COLLEGES

	3	70	69	32	71	
150						150
147						147
144						144
141						141
138						138
135						135
132						132
129						129
126						126
123		1				123
120	1					120
117						117
114	1	1			1	114
111	2		1			111
108	1		2	1	1	108
105	3	2				105
102	4		1	1		102
99			1	1		99
96					1	96
93	1	1	2			93
90	2	1	4		3	90
87	1	2	1			87
84		1	3		3	84
81		2	2	1		81
78			3		2	78
75	1	1	1			75
72	1	1	1	1	2	72
69		2		1	4	69
66		1	4	1	2	66
63		1	2	1		63
60		2	2	1	4	60
57	1	1				57
54		1			4	54
51			3		3	51
48				1	1	48
45					2	45
42				1	1	42
39			1	1	1	39
36					1	36
33						33
30			1		1	30
27						27
24						24
21						21
18						18
15						15
12						12
9						9
6						6
3						3
0-2						0-2
Total	19	21	35	12	37	Total
Q3	108.8	92.3	91.7		80.6	Q3
Md	103.9	81.8	80.5	69.0	66.8	Md
Q1	91.1	66.8	65.6		53.3	Q1
Range	57-122	56-124	31-113	41-110	31-116	Range

TABLE XII

DISTRIBUTIONS OF SCORES MADE ON ACHIEVEMENT TEST, LEVEL II, FORM C  
BY SENIORS IN ACCOUNTING IN SEVEN COLLEGES

	20	4	28	72	60	68	24	
56								56
54								54
52								52
50				1				50
48								48
46								46
44	1							44
42		1			1			42
40	1							40
38	2	1	1					38
36	2	1	2		1			36
34		2	4	1	1		1	34
32	5	1	2		2		1	32
30	3		2	3	3		2	30
28	2	4	2	1				28
26	1	3	4	3	3	1		26
24	4			3	2	1	1	24
22		2	1	1	2	1		22
20	1		2	4	4		2	20
18	2	2	1	2	1	1	1	18
16	2		1		3	1	3	16
14	3		1	4	3		2	14
12			1	1	1		1	12
10					2		2	10
8	1				1	1	2	8
6					1			6
4			1		1		1	4
2				1			1	2
0-1							1	0-1
Total	30	17	25	25	32	6	21	Total
Q3	33.4	34.8	34.4	27.8	29.0		21.8	Q3
Md	29.0	28.8	28.5	23.0	21.5	21.0	16.3	Md
Q1	19.5	26.2	21.3	18.3	15.3		10.3	Q1
Range	9-44	18-43	5-38	2-50	4-42	8-26	0-35	Range

## PLACEMENT FUNCTION OF THE COLLEGE ACCOUNTING TESTING PROGRAM

The counseling and guidance benefits of the College Accounting Testing Program have been stressed in reports and reviews distributed to participating schools and colleges. This testing plan was designed to improve the general calibre of accounting personnel by attracting at an early time in professional training those individuals who by aptitude and interests are especially qualified for accounting work. Thus, the emphasis on the counseling aspects of the project has been natural. When the Orientation Test and the Strong Vocational Interest Blank are administered fairly early in the college period and the data provided by these tests are supplemented with an achievement test score obtained after completion of a general course in accounting, the decision concerning advisability of continuing accounting study can be made with some objectivity.

The advanced achievement test, administered near the end of the last year of study, provides a final evaluation of technical proficiency and indicates the extent to which accounting principles and procedures have been mastered. This evaluation is important to the school in that it reflects the effectiveness of the program of instruction. It is important to the student and to the employer alike in that it yields an indication of his knowledge of accounting which can be compared with that of graduating students in schools and colleges throughout the country. The achievement test score, then, together with aptitude and interest measures obtained earlier in training, will serve an important function in the professional placement of graduating students.

A list of accounting firms now giving attention to test scores in considering applicants for employment is shown on pages 19 to 22. It will be seen that more than one thousand accounting employers are listed. Many of these firms expect to see test records when interviewing graduating seniors during recruitment visits to college campuses. Those employers who do not carry on this sort of personnel recruitment expect to see evidence of participation in the testing program when applications for employment are received.

In order to provide the student with a brief, concise transcript of his test scores, the project office has designed an IBM card upon which results are punched showing the percentile standing of the student on the tests he has taken with respect to other individuals at corresponding levels of preparation. These transcripts are ordered by the individual student directly from the project office. A nominal charge is made in order to cover costs of this reporting service.

When the report of results for each group of seniors is made, the college examiner is provided with a supply of order blanks to be distributed to seniors interested in ordering the IBM report cards. The order forms can be collected by the examiner and sent to the project office in a single mailing, or the orders can be sent by the individual students.

The report cards have proved to be particularly useful to outstanding young men in smaller schools not included in the usual itinerary of visiting personnel officers. A good test record can be brought to the attention of larger firms simply by mailing the card to the firm personnel office. This has in several instances resulted in invitations to come to the firm for an interview.

The evidence of participating in this testing provided by the IBM report card becomes of increasing importance as more and more accounting employers become familiar with the evaluations provided by this project.

# American Institute of Accountants

INCORPORATED UNDER THE LAWS OF THE DISTRICT OF COLUMBIA

COMMITTEE ON  
SELECTION OF PERSONNEL

THE NATIONAL ORGANIZATION OF CERTIFIED PUBLIC ACCOUNTANTS

270 MADISON AVENUE, NEW YORK 16, N.Y.

## Professional Accounting Testing Program

The undersigned accounting firms, partners of which are members of the American Institute of Accountants, are endorsing the College Accounting Testing Program and the Professional Accounting Testing Program, both of which have been developed under the sponsorship of the Committee on Selection of Personnel of the American Institute of Accountants.

In common with many other professional groups, they realize the importance of using the most improved methods in selecting their personnel. They also realize that those who may apply for positions as staff accountants will be benefited by obtaining an indication of the likelihood of their success in this field.

It is the intention of these firms to give considerable weight to the scores received by applicants for employment with them in the Orientation Test, the Accounting Achievement Tests, Levels I and II, and the Strong professional interest test. These tests are included in the aforesaid programs. Other qualifications not covered by the aforesaid tests will also be considered.

Anyone planning to enter the field of professional accounting who wishes to be able to furnish prospective employers with his record in these tests should apply to the Committee on Selection of Personnel, American Institute of Accountants, 21 Audubon Avenue, New York 32, New York, for further information.

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Charles Gehl  
Maurice V. Genez  
Genter & Blaznek  
George, Thrift & Cockrell  
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Marguerite Gibb  
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Early Lyman Gilbert  
Harold H. Gilbert & Company  
J. H. Gilby & Company  
John M. Gilchrist Co.  
C. D. Giles & Company  
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Donald E. Gill  
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Givens & Shafer  
Meyer S. Glasberg  
Donald Landon Glass  
John S. Glenn and Associates  
Glickman & Glickman  
Frank C. Gnazzo & Co.  
The Goddard-Abbey Co.  
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Lawrence R. Goldfarb & Co.  
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A. I. Grade & Co.  
Granel and Granet  
Alexander Grant & Company  
Wilbur S. Grant  
Gray and Williams  
Benjamin Greenberg  
Joseph S. Greenberg  
Isadore Greenblatt  
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Howard F. Greene  
U. S. Greene  
J. Arthur Greenfield & Co.  
Grimes, Moss & Co.  
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Irving Hersh  
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Potter & Gard  
Potter, Loucks & Bower  
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Price, Waterhouse & Co.  
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 Webster, Blanchard & Willard  
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